IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 2ND FEBRUARY 2007 / 13TH MAGHA 1928

WP(C).No. 3120 of 2007(U)

PETITIONER:

WAYANAD SOCIAL SERVICE SOCIETY,
MANANTHAVADY, PIN-670 645,
WAYANAD DISTRICT, KERALA, REPRESENTED BY ITS
SECRETARY FR.KURIAKOSE KUNNATH.

BY ADV. SRI.R.RAMADAS

RESPONDENTS:
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1. STATE OF KERALA, REPRESENTED BY
SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
SECRETARIAT, TRIVANDRUM.

2. THE DEPUTY COMMISSIONER (APPEALS),
KOZHIKODE.

3. THA A.I.T. AND SALES TAX OFFICER,
MANANTHAVADY.

4. THE DEPUTY TAHSILDAR, (REVENUE RECOVERY)
TALUK OFFICE, MANANTHAVADY.

BY GOVT.PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 3120 OF 2007-U

JUDGMENT

The petitioner has preferred Exts.P3 and P4 appeals against Exts.P1 and P2 assessment orders under the K.G.S.T and C.S.T Acts respectively. Pending appeal, Ext.P6 revenue recovery notice has been issued. Hence, this Writ Petition, challenging Ext.P6. The petitioner also prays for a direction to the 2nd respondent to pass final orders on Exts.P3 and P4. Now, the learned counsel for the petitioner submitted that the appeals were already heard on 30.1.2007 and reserved for orders. Therefore, no direction need be issued to consider and pass orders on Exts.P3 or P4.

2. The pendency of an appeal will not operate as stay of the impugned orders. Therefore, I find nothing illegal with Ext.P6. Accordingly, the Writ Petition is dismissed.

2nd February, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/